

## **6 FAH-5 H-820 FINANCIAL REPORTING OVERVIEW**

*(TL:ICASS-2; 04-01-1998)*

*(Office of Origin: RM/ICASS)*

- a. There is no major difference between current Department financial reporting and reporting with ICASS. For ICASS implementation to be successful though, all transactions must now include the correct function codes. In the past, their use was not critical, but to make the ICASS concept a reality, they must now be used and used correctly.
- b. The posts' copies of the RMC 60 series of reports will continue to be used as the source of financial management information for the post and in Washington, D.C. headquarters. CFMS will provide financial reports modified to function code level. See 6 FAH-5 H-820 Exhibit H-820 for the relationship between reports.
- c. The post ICASS Budget and Cost Distribution Software provides the post a new financial management tool to improve the quality of financial information available to managers.

## **6 FAH-5 H-821 FINANCIAL REPORTING ABROAD**

*(TL:ICASS-2; 04-01-1998)*

*(Applies to participating ICASS agencies)*

Reports from the FMCs and FSCs which use OFMS are identical in format. Reports produced by the Paris A&D system at FSC Paris, however, are slightly different but both Paris A&D and OFMS report obligations and disbursements for the current month, and cumulative obligations and disbursements for the current fiscal year classified by function/object codes. Differences in format are superficial. On the 60 Status of Funds report, OFMS reports net undisbursed balance of obligations for the fiscal year for each function/object code, but the Regional Area Management Center (RAMC) A&D report only shows the total unliquidated balance. To derive this information for each function/object code, a user of the report would be required to subtract cumulative liquidations from cumulative obligations.

## **6 FAH-5 H-821.1 Reports to Posts**

*(TL:ICASS-2; 04-01-1998)*

*(Applies to participating ICASS agencies)*

- a. Financial Service Centers and Financial Management Centers furnish 60 and 62 reports to posts for which they provide accounting services. The 60 report is the Status of Funds, showing total funds obligated, classified according to function code and object code. The 62 report is the Status of Obligations, showing total funds obligated classified by individual obligation first and then by function and object codes. The Status of Funds shows obligations and liquidations for the current month, and cumulative to date for the fiscal year. The Status of Obligations shows each separate liquidation against individual obligations, and the balance remaining in each obligation. Normally these reports are provided to the post biweekly. In special situations, such as near the end of the fiscal year, they can be provided at more frequent intervals, as necessary.
- b. When the FSC disburses but does not provide accounting services, as for FMCs, it reports disbursements by FS-477, sent electronically and read directly into the FMC database which updates the data files and produces periodic 60 and 62 reports. Frequently the FMC reports are for FMC serviced posts in addition to the one where the FMC itself is located, and are normally provided biweekly.

## **6 FAH-5 H-821.2 Reports to Department**

*(TL:ICASS-2; 04-01-1998)*

*(Applies to participating ICASS agencies)*

FSCs and FMCs provide the same reports, 60 and 62, to RM on a monthly basis.

## **6 FAH-5 H-821.3 Reports to Other Agencies**

*(TL:ICASS-2; 04-01-1998)*

*(Applies to participating ICASS agencies)*

- a. When an FMC or FSC provides accounting for a serviced agency, 60 and 62 reports are provided for the allotments serviced. These 60 and 62 reports are consistent with the 60 and 62s provided for State. However, certain agencies may use elements of strip coding that are not used by State, or may use zeros in a field normally utilized by the Department. Thus, it will not be feasible to use ICASS function codes when one of these agencies provides an administrative service if the cost is to be charged directly to 19X4519.1.

- b. When accounting services are not provided to the other agency, the other agency provides its own fiscal data. Payment documents are presented by the other agency for disbursement. The FSC issues a SF-1221 report for the agency and Voucher Auditors Detailed Reports (VADRs) are provided. If an agency were to provide an administrative service, it should send ICASS a bill because direct charging 19X4519.1 would not be feasible.

## **6 FAH-5 H-822 POST GENERATED REPORTS— ICASS AGENCY COST DISTRIBUTION**

*(TL:ICASS-2; 04-01-1998)*  
*(Applies to participating ICASS agencies)*

The post ICASS Budget and Cost Distribution Software will produce a report that aggregates obligations by cost center (function code) and then distributes them by agency. Such reports not only show the portion of each function attributable to each serviced agency, but also will serve as the basis for billing the participating agencies.

## **6 FAH-5 H-823 DEPARTMENT GENERATED REPORTS**

*(TL:ICASS-2; 04-01-1998)*  
*(Applies to participating ICASS agencies)*

CFMS is the official accounting system for the Department and all departmentally generated reports will come from its general or subsidiary ledgers.

### **6 FAH-5 H-823.1 ICASS Financial Statements**

*(TL:ICASS-2; 04-01-1998)*  
*(Applies to participating ICASS agencies)*

CFMS will produce monthly Statements of Revenue and Cost for all ICASS allotments and a consolidated Statements of Financial Condition. The WCF Accounting Section will distribute these reports. (See 6 FAH-5 H-823 Exhibit H-823.1 for a list of CFMS reports used by WCF.)

## **6 FAH-5 H-823.1-1 The Statement of Revenue and Cost (SRC)**

*(TL:ICASS-2; 04-01-1998)*  
*(Applies to participating ICASS agencies)*

The SRC, CFMS Report RGLSRC, is currently being produced for the domestic portion of the WCF and will be modified for ICASS use by producing two different statements of revenue and cost to reflect:

- (1) **RGLSRCPA**—Post-held Activity at the post (Allowance Level) and cost-center (Function Code Level) which will be distributed monthly to posts; and
- (2) **RGLISRCDA**—Washington, D.C.-held Activity at the domestic level for Department use. These reports are the equivalent of a commercial income statement. (See 6 FAH-5 H-823 Exhibit 6 FAH-5 H-823.1-1 for examples.)

## **6 FAH-5 H-823.1-2 The Statement of Financial Condition (SFC)**

*(TL:ICASS-2; 04-01-1998)*  
*(Applies to participating ICASS agencies)*

The SFC, CFMS Report RGLSFC, is currently being produced for the domestic portion of the WCF and will be modified for ICASS use. This report is the CFMS equivalent of the commercial balance sheet and will be produced annually at the ICASS consolidated level. (See 6 FAH-5 H-823 Exhibit 6 FAH-5 H-823.1-2 for an example.)

## **6 FAH-5 H-823.2 External Reports**

*(TL:ICASS-2; 04-01-1998)*  
*(Applies to participating ICASS agencies)*

The Department is required by statute and government regulations to periodically report its financial activity by fund externally to the federal central management agencies. The more common reports are the SF 133, SF 224, and the FMS 2108. The DFS Reports Preparation Section, RM/F/DFS/FO/A/GAFR/RP, prepares these reports and ICASS implementation will require the additional reporting for fund 19X4519.1

## **6 FAH-5 H-824 DEPARTMENTAL AUDITED FINANCIAL STATEMENT**

*(TL:ICASS-2; 04-01-1998)*  
*(Applies to participating ICASS agencies)*

The Department's Office of Inspector General (OIG) is responsible for the audit of the Department's annual financial report and statements prepared by RM/F/DFS.

## **6 FAH-5 H-825 RECONCILIATION REQUIREMENTS FOR POST AND DEPARTMENT REPORTS**

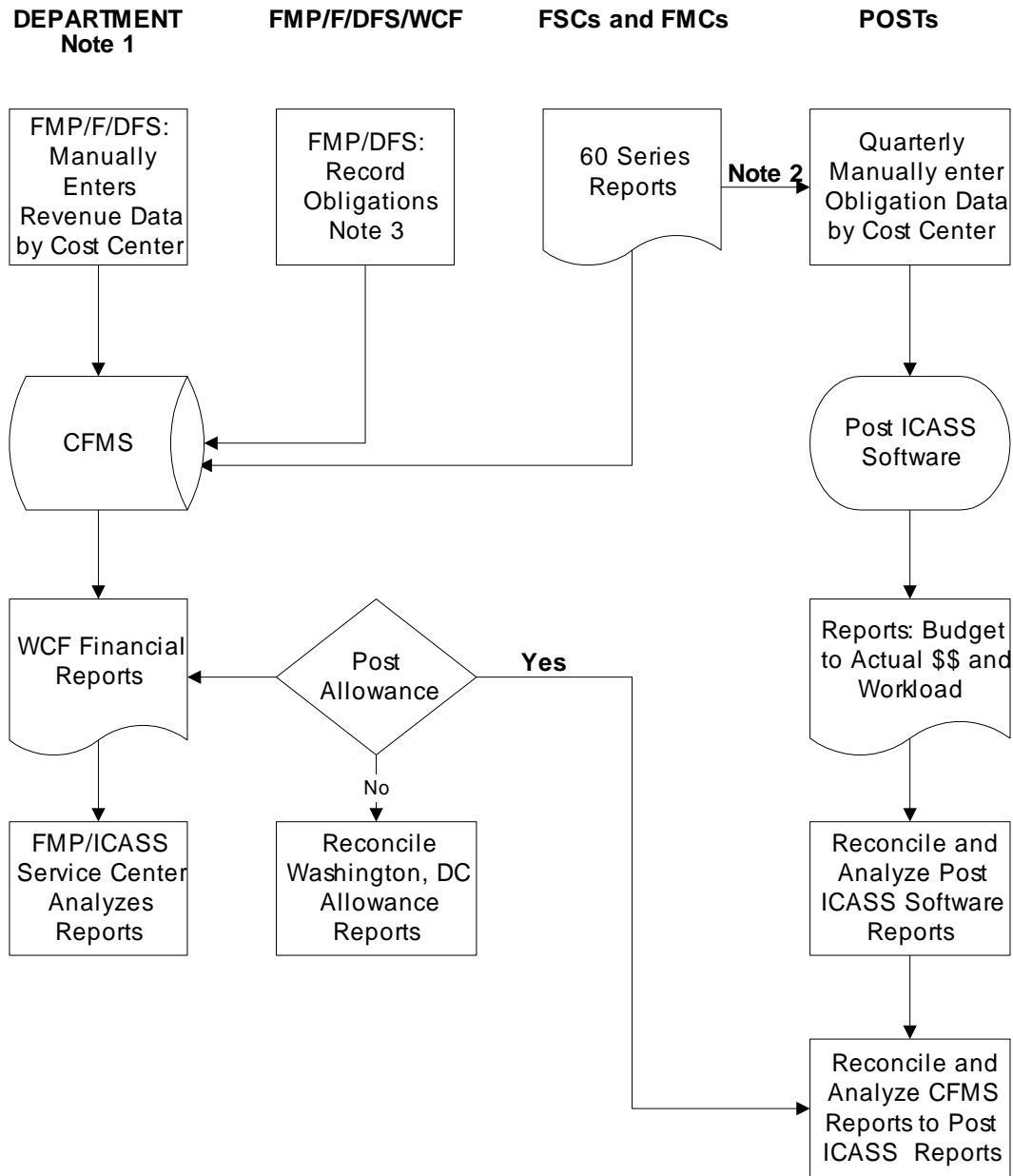
*(TL:ICASS-2; 04-01-1998)*  
*(Applies to participating ICASS agencies)*

Sound financial management requires periodic reconciliation between detail and summary records and systems. All revenue cycle transactions are entered at department level. Both the post ICASS Budget and Cost Distribution Software and departmental CFMS use the FSC/FMC-60/62 reports for the expenditure cycle transactions. The CFMS reports for post allowances will be sent to posts for reconciliation and analysis. For Washington allowances the reports will be reconciled by RM/F/DFS/WCF and analyzed by the ICASS Service Center (RM/ICASS).

## **6 FAH-5 H-826 THROUGH H-899 UNASSIGNED**

## 6 FAH-5 H-820 EXHIBIT H-820 ICASS FINANCIAL REPORTING

(TL:ICASS-2; 04-01-1998)



1. Department Fund Control Policies and Procedures do not change for ICASS.
2. Planned to be electronic input by 1-15-97.

## **6 FAH-5 H-823 EXHIBIT H-823.1 REPORTS PRODUCED BY CFMS AND U.S.ED BY THE WORKING CAPITAL FUND**

*(TL:ICASS-2; 04-01-1998)*

### **(A) Automated Disbursements Reports (AD)**

1. Check Cancellation Reconciliation Report (RADARC)
2. Suspended Disbursements Report (RADSUS)

### **(B) Accounts Receivable Reports (AR)**

1. Aged Billings Report (RARAAB)
2. Closed and Open Billing Details Reports (RARBDRC and RARBDCO)
3. Daily Collections and Adjustments Report (RARADC)

### **(C) External Reporting Subsystem Reports (ER)**

1. SF-133: Report on Budget Execution (RER133)
2. SF-220: Report on Financial Position (RER220)
3. SF-221: Report on Operations (RER221)
4. SF-222: Report on Cash Flow (RER222)
5. SF-223: Report on Reconciliation (RER223)
6. SF-224: Statement of Transactions (RER224)
7. SF-224: Monthly Disbursement Activity Report (RER224A)
8. SF-224: Active File of Disbursements and Collections (RER224D)
9. SF-225: Report on Obligations (RER225)
10. TFS-2108: Year-end Closing Report (RER2108)

### **(D) General Ledger Reports (GL)**

1. Detail Accounting Transactions Report (RGLAAT)
2. General Ledger Accounting Entries Report (RGLAAE)
3. Summary Trial Balance by Fund Report (RGLATF)
4. Statement of Financial Condition Report (RGLSFC)
5. Statement of Revenue and Cost Report (RGLSRC)
6. Trial Balance by Accounting Distribution Report (RGLATB)
7. Working Capital Fund (WCF) Detailed Payment Report (RGLDPAY)
8. Working Capital Fund (WCF) Detailed Financial Statement Report (RGLDFS)
9. Working Capital Fund (WCF) Revenue and Expense Report (RGLRVEX)
10. Annual Close Trial Balance and Exception Report (ACEXCP)

### **(E) Travel Reports (TA)**

1. Open Travel Orders Report (RRTAOPTO)
2. Travel Advance Report (RTAATA)
3. Travel Advance Detail Report (RTAATD)
4. Unprocessed Travel Vouchers Report (RTAOUV)

5. Travel Advance Aging Report (RTAAAA)

**(F)Accounts Payable Reports (AP)**

1. Accounts Payable Aging Report (RAPAAR)
2. Payment Voucher Line Report (RAPPVLR)



U.S. Department of State Foreign Affairs Handbook Volume 6 Handbook 5  
International Cooperative Administrative Support Services

# 6 FAH-5 H-823 EXHIBIT H-823.1-1

## STATEMENTS OF REVENUE AND COST (SRC)

### POST

(TL:ICASS-2; 04-01-1998)

REPORT ID:  
RUN DATE: 07/31/96

RGLSRCDA

\* \* \* U.S. DEPART  
TIME: 12:56

PRELIMINARY REPORT FROM 01/99 TO 12/99

FUND/TITLE: XX X45191 ICASS  
FINANCIAL STATEMENTS —POST HELD ACTIVITY  
STATEMENT OF REVENUE AND COST  
ALLOTMENT: 5250  
OF DOLLARS

ROME, ITALY AMOUNTS ARE IN THOUSANDS

FUNCTION CODE	REVENUE	SALARIES + EXPENS	TRAVEL + TRANSP	RENTALS	PRINTING + REPROD	MAINT + REPAIR	SUPPLIES	MISC	OPERATE EXP.	DEPR/INT OVERHEA D	OPERATIN G RESULTS
6132 VEHICLE MAINTENANCE	14,000	1,000	1,000	0	1,000	1,000	0	2,000	6,000	0	8,000
6316 SHIPMENT AND CUSTOMS SVC	14,000	1,000	1,000	0	1,000	1,000	0	2,000	6,000	0	8,000
6221 ACCOUNTS AND RECORDS	14,000	1,000	1,000	0	1,000	1,000	0	2,000	6,000	0	8,000
6222 PAYROLLING	14,000	1,000	1,000	0	1,000	1,000	0	2,000	6,000	0	8,000
6224 CASHIER AND DISBURSING OPS	14,000	1,000	1,000	0	1,000	1,000	0	2,000	6,000	0	8,000
6462 TRAVEL SERVICES	14,000	1,000	1,000	0	1,000	1,000	0	2,000	6,000	0	8,000
7810 GOV'T OWNED RESID REAL PROP	14,000	1,000	1,000	0	1,000	1,000	0	2,000	6,000	0	8,000
XXXX NON-ICASS FUNCTION CODE CITED	14,000	1,000	1,000	0	1,000	1,000	0	2,000	6,000	0	8,000
NO FUNCTION CODE CITED	14,000	1,000	1,000	0	1,000	1,000	0	2,000	6,000	0	8,000
TOTAL FOR ALLOTMENT 5250	154,000	11,000	11,000	0	11,000	11,000	0	22,000	66,000	0	88,000
TOTAL FOR BFY/FUND XX X45191	154,000	11,000	11,000	0	11,000	11,000	0	22,000	66,000	0	88,000
TOTAL GRAND TOTAL	154,000	11,000	11,000	0	11,000	11,000	0	22,000	66,000	0	88,000

U.S. Department of State Foreign Affairs Handbook Volume 6 Handbook 5  
International Cooperative Administrative Support Services  
**WASHINGTON, D.C.**

REPORT ID:  
RUN DATE: 07/31/96

RGLSRCDA

\* \* \* U.S. DEPART  
TIME: 12:56

PRELIMINARY REPORT FROM 01/99 TO 12/99

FUND/TITLE: XX X45191 ICASS  
FINANCIAL STATEMENTS — POST HELD ACTIVITY  
STATEMENT OF REVENUE AND COST  
ALLOTMENT: 5250  
THOUSANDS OF DOLLARS (\$000)  
(Applies to participating ICASS agencies)

ROME, ITALY AMOUNTS ARE IN

		SALARIES	TRAVEL		PRINTING	MAINT			OPERATE	DEPR/INT	
			OPERATING								
BENEFITTING ORGANIZATION	REVENUE	+ EXPENS	+ TRANSP	RENTALS	PRINTING + REPROD	MAINT + REPAIR	SUPPLIES	MISC	OPERATE EXP.	DEPR/INT OVERHEA D	OPERATIN G RESULTS
TOTAL FOR 312056											
120	19,000	1,000	2,000	1,000	0	1,000	2,000	0	6,000	1,000	11,000
TOTAL FOR 312078											
250	19,000	1,000	2,000	1,000	0	1,000	2,000	0	6,000	1,000	11,000
TOTAL FOR 3125413											
254	19,000	1,000	2,000	1,000	0	1,000	2,000	0	6,000	1,000	11,000
TOTAL FOR 3126412											
264	19,000	1,000	2,000	1,000	0	1,000	2,000	0	6,000	4,000	11,000
TOTAL FOR OVERSEAS	76,000	4,000	8,000	4,000	0	4,000	8,000	0	6,000	1,000	44,000
TOTAL FOR 212025											
212025	19,000	1,000	2,000	1,000	0	1,000	2,000	0	6,000	1,000	11,000
TOTAL FOR 281256											
281256	19,000	1,000	2,000	1,000	0	1,000	2,000	0	6,000	1,000	11,000
TOTAL FOR 225698											
225698	19,000	1,000	2,000	1,000	0	1,000	2,000	0	6,000	1,000	11,000
TOTAL FOR DOMESTIC	57,000	3,000	6,000	3,000	0	3,000	6,000	0	6,000	3,000	33,000
TOTAL FOR NO BENEFITNG ORGANIZATION	19,000	1,000	2,000	1,000	0	1,000	2,000	0	6,000	1,000	11,000
TOTAL FOR ALLOTMENT 1097	152,000	8,000	16,000	8,000	0	8,000	16,000	0	66,000	8,000	88,000
TOTAL FOR BFY/FUND XX X45191	152,000	8,000	16,000	8,000	0	8,000	16,000	0	66,000	8,000	88,000
TOTAL GRAND TOTAL	152,000	8,000	16,000	8,000	0	8,000	16,000	0	66,000	8,000	88,000

## 6 FAH-5 H-823 EXHIBIT H-823.1-2

### STATEMENT OF FINANCIAL CONDITION (SFC)

(TL:ICASS-2; 04-01-1998)

REPORT ID:  
DEPARTMENT OF STATE \* \* \*  
RUN DATE: 05/01/96

RGLSFC  
PAGE:  
PRELIMINARY

\* \* \* U.S.  
1  
TIME:12:01

ICASS X45191  
FINANCIAL STATEMENTS  
STATEMENT OF FINANCIAL CONDITION  
ALL ALLOTMENTS

ACCOUNT DESCRIPTION	BALANCE AS OF 03-31-99
* * * ASSETS * * *	
CASH	3,000,000,000.00
ACCOUNTS RECEIVABLE	1,000,000,000.00
OTHER CURRENT ASSETS	1,000,000,000.00
INVENTORY	1,000,000,000.00
NET FIXED ASSETS	1,000,000,000.00
-TOTAL ASSETS	7,000,000,000.00
* * * LIABILITIES * * *	
ACCOUNTS PAYABLE	3,000,000,000.00
ACCRUALS	1,000,000,000.00
OTHER LIABILITIES	1,000,000,000.00
-TOTAL LIABILITIES	5,000,000,000.00
* * * INVENTORY * * *	
CURRENT FY GAIN/LOSS	1,000,000,000.00
RETAINED EARNINGS	1,000,000,000.00
TOTAL INVESTMENTS	2,000,000,000.00
TOTAL LIABILITIES AND INVESTMENTS	7,000,000,000.00